CROWDS RUSH ON LAST DAY TO **PAYWAR TAXES**

Thousands Eager to Avoid Penalty Swamp Offices of Collectors.

NOT ENOUGH STAMPS TO MEET DEMANDS IN FULL

subject to the special taxes which took effect on November 1 to comply with the provisions of the law expired. Those who did not get stamps yesterday before closing may get them after 9 o'clock this morning, but those who failed to pay the tax, which is collected in the form of a license, are now subject to a penalty of from 50 to 100 per cent. of the amount of the tax they are none subject to a penalty of growth of the description of a conquered Germany, but it is no longer premature to assert that the vision of a conquering Germany has been laid to rest.

France has escaped any real disaster and, with British reenforcements, has checked every German courage and military skill, splendid as they are, German courage and military skill, splendid as they are inadequate to bridge the fatal gap betwen the number of the two battle lines, while step by step Austrian assistance descends to the point where Francis Joseph must become not a "shining second" but an added burden. Consider the whole problem of German strategy—to hold Russia back with a fraction of its armies while it is of a conquering Germany has been laid to rest.

As usual in such matters thousands waited until the last day and some until the last hour and minute to comply with the law. The offices of college was a conquering Germany has been take to rest.

As October opened Russia claimed the centre of the stage. German strategy had planned in the opening weeks of the war to crush France while Austria held Russia in check and Britain was attle warranty in the property of the stage. lectors of internal revenue in this city were swamped yesterday with belated taxpayers, some of whom waited that long even to become informed about the law's provisions, let alone complying with them. The average man is affected by this tax to a much greater extent than by the income tax law, and in consequence it was the biggest day in point of crowds that Uncle Sam's range their necessity, to hold back the Russians until they should crush the western Allies, or at the least so arrange their personneces that they could turn be received the consequence in the same of the Marine to the present hour the problem of the Germans has been the same. Always it was their design, their necessity, to hold back the Russians until they should crush they could turn be received the same of the Germans affected by this tax to a much greater extent than by the income tax law, and in point of crowds that Uncle Sam's range their battle line in Belgium and worthern Example that they could turn. collectors have seen. The receipts, how- northern France that they could turn

At the Custom House Collector Charles W. Anderson's force handled about 5,000 individuals and representatives of banking, brokerage and commercial houses, who at various times throughout the day stretched in two double lines nearly four blocks long in the corridors of the fifth floor filing returns, seeking information or paying taxes. Four men did nothing but give out information to the late

Forced to Call Police.

Collector Frederick L. Marshall, at Third avenue and Sixteenth street, had to call the police to keep in order a line which extended out of his office around in Third avenue up past Seventeenth street. In Brooklyn there were other lines of taxpayers and stamp purchasers and throughout the city stamps were sold in banks, post offices, deputy collectors of sale. Merica has been as sent vast cargoes.

Danger to German To-day it is hard to dilies do not possess at men, if in fact they are offices and other designated places of sale. Many speculators bought \$100 lots to make the 1 per cent. discount allowed by

Owing to the shortage in the initial outOwing to the shortage in the initial outday to supply all demands in full, but in
such cases enough stamps were supplied
to enable the purchasers to carry on transactions requiring stamps for several days
or a week. It was said at the Custom or a week. It was said at the Custom House that none of the collectors of internal revenue in this part of the country had enough stamps to let every one have stormed forth toward the Niemen and the Vistula. The first effort failed at Suwalkl and reveded before a Russian ad-

as well quit business now. The law requires that a broker's note or memorandum of sale of goods shall be subject to a stamp tax of 10 cents. This broker and it is contracts frequently do not amount to more than \$1, and the ten cent tax will wipe out his profits.

at all.

The features of the law, which became operative at midnight, were the adhesive stamp tax impositions requiring the placing of internal revenue stamps on the paper used in practically every business transaction; the license tax on bankers, brokers, commission merchants and or amusement house near the law, which became operative at midnight, were the adhesive stamp tax impositions requiring the placing of internal revenue stamps on the paper used in practically every business or ransaction; the license tax on bankers, brokers, commission merchants and or amusement house near the contracts of the law, which became operative at midnight, were the adhesive stamp tax impositions requiring the placing of internal revenue stamps on the paper used in practically every business or ransaction; the license tax on bankers, brokers, amount to more than \$1, and the ten contracts of the law, which became operative at midnight, were the adhesive stamp tax impositions requiring the placing of internal revenue stamps on the paper used in practically every business or ransaction; the license tax on bankers. A commercial broker who has to pay until 1 \$20 as his special tax said that if he complies with the requirements he may as well quit business now. The law restamp

that they were exempt from the payment of the \$1 tax required of bankers on each \$1.000 of capital, surplus and undivided profits employed in the business. It was said at the Custom House that the Commissioner of Internal Revenue in Washington had ruled that trust companies are liable to the tax only on such of their capital, surplus and undivided profits as is employed in whatever banking business they do outside of receiving deposits and loaning or investing the same for the benefit of depositors. The trust companies already had made a protest to Washington for such a otest to Washington for such a

The provision of the law requiring : The provision of the law requiring a one cent tax on telephone messages costing 15 cents or more, which became effective to-day, also is likely to arouse a storm of protest on the part of suburbanites and others who will find the next time they use a slot telephone that they'll have to begin carrying a sumply of part have to begin carrying a supply of pen-nies. The New York Telephone Company had to insert in all coin slot boxes a spe-cially devised mechanism by which the

had to insert in all coin slot boxes a specially devised mechanism by which the copper coin deposited in the quarter slot will be diverted into a separate compartment when the operator says, "Please deposit." The law requires that this tax shall be collection rests on the company,

The 15 cent to'l charge applies not only to messages at that rate, but also to all messages and the rate of 5 cents, if prolonged, as some calls are, may become subject to the one cent tax. This provision has necessitated special billing arrangements for regular subscribers, now collection routines and a new system of accounting. The company has sent notices to all its subscribers and also posted notices about the new penny slot arrangements in the slot booths. All tel. posted notices about the new penny slot arrangements in the slot booths. All telephone bills rendered during the life of the new law will include a toll service statement showing the messages on which the tax is levied together with the amount of such tax.

The promptest payers of the special

German War Plans Fail in Four Months of Effort

France Is Not to Bc Destroyed and a Europe Dominated by Kaiser Becomes Inconceivable—Venture Against Russia Falls Short of Success.

ALLIES' NUMERICAL STRENGTH EQUALS FOES

declaration of war, that against Russia, certain things have become unmistakable.

Above all else it is plain that the first great German design has failed uttyrly, ir-while the Hungarian plain is open to Costant months after the first declaration of war, that against Russia, Carpathians, again they occupied Czernowitz and swep: Bukovina. To-day Cracow, menaced from three sides, seems a mere island in the oncoming Russian flood, while the Hungarian plain is open to Costant. retrievably.

is now in full effect. At midnight the stamp tax features of the new law became operative. Likewise the time allowed for persons and corporations subject to the special taxes which took with British reenforcements, has checked, the subject to the special taxes which took with British reenforcements, has checked, the subject to the special taxes which took with British reenforcements, has checked, German courage and military skill, splene.

ever, were probably less, all told, than many individuals had to pay in income taxes.

In this they have doubly failed. All the enormous concentration of men in west has not availed to advance the west has not availed to advance their front from the position to which it came on October 11; all the desperate, terrible fighting along the Yser and the Lys has left them where they stood when, Antwerp fallen, they began a new drive for the Channel and France.

In this time two conditions in the west

In this time, too, conditions in the west have changed wholly. Day by day come reports of the arrival of British re-enforcements. France too, ill prepared to enforcements. France too, in prepared to equip the second line troops needed to meet German masses, has in part remedied the deficiency. Artillery and muskets, clothes and shoes, all these have been col-America has been called upon and

To-day it is hard to believe that the Allies do not possess an equal number of men, if in fact they are not superior to the Germans in number. To-morrow, when Kitchener's milton is in Flanders and Artois, who can doubt that German inferiority in numbers will be dangerous to

Anderson found a great thorance concerning the pro-e law and the persons sub-was more successful. For the moment

Four months after the first German back into Galicia. Again they crossed the

The emergency war tax bill recently passed by Congress "to increase the internal revenue" and to supplement the falling off in revenues due to the war, is now in full effect. At midnight the

mere numbers will put Germany completely on the defensive.

No Longer Superior Numerically. Four months of effort have not availed to end the war in the west. If Ger-many has not reached her maximum strength in the field she has passed the point where she can hope to retain numerical superiority on either front. Such superiority as she has had in Flanders, and France too, since the battle of the Marne has enabled her to do nothing but hold her lines and wear out her strength in terrific assaults upon the trenched Allies

To all Americans the November campaign must inevitably suggest the his-tory of the Confederacy in 1863. As the Germans have been defeated in Flanders and in Poland, so in 1863 the Confederacy failed at Gettysburg and Vicksburg. As Gettysburg was the su-preme effort of the South, so the battle of the Yser seems the ultimate attempt

Germany in the west. After Gettysburg and Vicksburg the South, cut off from the outside world even more completely than the German meant and resource, continued for two years to make a resistance which lives and their whole spirit are enlisted. With Gettysburg however, the outside warrendered their whole spirit are enlisted. With Gettysburg however, the outside warrendered that the German folk dances. The Hungarian folk dances. The Hungarian folk dances and their whole spirit are enlisted. With Gettysburg however, the outside warrendered that the Gettysburg however, the outside warrendered that Guide and their whole spirit are enlisted. With Gettysburg however, the outside warrendered the following dances have conceivable that Guide and their whole spirit are enlisted. With Gettysburg however, the outside world their whole spirit are enlisted. With Gettysburg however, the outside world their whole spirit are enlisted. With Gettysburg however, the outside world their whole spirit are enlisted. With Gettysburg however, the outside the North might weary, it was conceivable that Guide and their whole spirit are enlisted. With Gettysburg however, the outside the North might weary, it was conceivable that Guide and Follak as chairman dancing a total to date of \$75-100 and their whole spirit are enlisted. With Gettysburg however, the outside the North might weary, it was conceivable that Guide and Follak as chairman dancing a total to date of \$75-100 and their deliverable that Guide and Follak as chairman dancing a total to date of \$75-100 and the feeding its populations to the Frank Horn Relief Scientification of the Committee of Mark With Continues of the King of the Moring Relief Committee of the King of the King of the Kin After Gettysburg and Vicksburg the South, cut off from the outside world

to this country directly from Germany demonstrates the depth. Intensity, unity of German determination. To conquer such a nation may mean years, as it must mean tremendous sacrifice of life

Collector Anderson found a great samount of ignorance concerning the previsions of the law and the persons subject to taxation. Mest of the confusion the control of the special taxes provided for in section 2, which against a proposition of moving picture and other theatres and circuses. Their tax is paid as a license, and with the tax on tohaceo dealers and manufacturers the fire in which to pay person. There were many "kickers," the second possible payers before the special taxes provided for in section 2 and the collector Manufacturers and circuses. Their tax is paid as a license, and with the tax on tohaceo dealers and manufacturers the fire in which to pay person. There were many "kickers," the collector kept open carried and the provided for the collector when inquirers at income tax times the good looking girls who warded off the footnets of t

amount to more than \$1, and the ten ten tax will wipe out his profits.

Trust Companies.

Another interesting feature of the law disclosed in the day's business was the fact that in this war tax bill the ten the contention of the trust companies that they were exempt from the payment of the \$1 tax required of bankers on divided to the star of the star

The adhesive stamp tax hits the average man of the street most of all. The taxes aside from the tobacco taxes in this

schedule are:

Bonds, debentures, certificates of indebtedness by any association, company or corporation, new issues.

\$100 par value, each.

Sales or agreements to sell stocks,

\$100 par value, each.

Agreement of sale of products or merchandise on exchanges, each

\$100

Promissory notes, except bank notes for circulation and renewal, each

\$100

Telegraph and telephone companies. schedule are: Telegraph and telephone companies, each message over 150...
Senders of telegraph or telephone messages over 150.
Certificates of profits of corporation, &c. and transfers thereof, face value, each \$100.
Damage certificates, &c.
Other certificates not otherwise specified

vaine
Voting powers or proxies.
Power of attorney to convey real estate. &c
Protest of notes, &c., each
Palace or parior car seat and sleeping berth, to be paid by company, each

Other Special Taxes. Bankers must pay \$1 on each \$1,000 of taxes at the Custom House yesterday were capital, surplus and undivided profits. This ing a penalty.

rictors of circuses.
rictors or agents of public enditions not otherwise enumerate prietors of bowling alleys or tetors of bowling alleys or liard rooms—for each alley of ission merchants. transfers do

e annual sales or transfers ex1 100,000 pounds.

rs in tobacco (not otherwise
vided for) whose annual retis from sales exceed \$200
...
unfacturers of tobacco:
e annual sales do not exceed
000 pounds. pounds 1. xcccd 20,000,000 pounds 2. xcccd 20,000,000 pounds 2. xcccd 100,000 cigars: xcccd 100,000 and not 200,000 cigars. xcccd 200,000 and not 400,000 cigars. xcccd 400,000 and not 1,000,000 cigars. cigars Exceed 5,000,000 and not 20,000,000 cigars sceed 20,000,000 and not 40,000,000

cigarettes
Exceed 2.000,000 and not 5.000,000 cigarettes Exceed 10,000,000 and not 50,000,000 cigarettes
Exceed 50,000,000 and not 100,000,000 cigarettes 1,200.00 Exceed 100.000,000 cigarettes 2,496.00 PATERSON, N. J., Nov. 30.—Two women fainted this afternoon in a rush to pay emergency war taxes and purchase stamp emergency war taxes and purchase stamps for the opening of business to-morrow. Deputy Collectors of Internal Revenue James F. Kerwin and James M. Fortune, in charge of Passaic, Bergen and Sussex counties, faced long lines outside their offices here all day, and at closing time about 200 persons were turned away. It is expected they will protest against pay-ling a penalty.

PROGRAMME ISSUED PAVLOWA CABLES FOR GERMAN BAZAAR

Festival to Continue Sixteen Requests That Her Share of Days in 71st Regiment Armory.

The United German and Austro-Hungarian societies, under the leadership of Andrew Von Grimm, announced last gramme is as follows:

Saturday, December 5-Veterans' night, to be present. Germany will be represented by Prince Hatzfeld, and Austria by Dr. Constantine Theodore Dumba. Beby Mrs. M. Simon of the Irving Place of the Committee of Mercy will be held Theatre, there will be singing by the Beethoven Singing Society.

night, with a concert by the Arion amateur orchestra under the leadership of Richard R. Arnold. Soloists will be R. Davis, Mrs. Niessen Stone and Millo Picco.
Thursday, December 10—Ladies' night, which is being arranged by Mrs. F. Krimmel. which is being arranged by Mrs. F. Krim-

Friday, December 11-This evening will be given over to the Liederkranz over \$1,500 was subscribed yesterday. Society, with A. Leisel and Bertold Beck Mrs. Whitney Warren acknowled

Tuesday, December 15—National Festival Societies night, under the direction of Edmund O. Brandle. The Beethoven Singing Society will sing.

Wednesday, December 16—Bowling Society will sing.

Wednesday, December 16—Bowling Society will sing. Singing Society will sing.
Wednesday, December 16—Bowling Societies night, with Joseph Thum in charge.

Thursday, Dec. 17.—States Banda data.

New Jersey night, under the chairmanship of Albert S. Aoss and Karl A. Stern.

There will be addresses by William Hormann and Judge J. Harry Tennant and mann and Judge J. Harry Tennant and

\$6,000 TO CZARINA

Benefit Be Given to Russian Soldiers.

ALL PROCEEDS FOR RELIEF ALL RELIEF FUNDS GROW

Contributions amounting to \$11,225.20 were received yesterday by Jacob H. Schiff, treasurer of the New York State night the programme of a sixteen day fes- board of the American Red Cross, bringtival and bazaar beginning December 5 in ing the total up to \$387,108.91. Included the Seventy-first Regiment Armory, the in the contributions was one of \$6,000 entire proceeds of which will be turned from Anna Pavlowa, the Russian dancer, over to the German Relief Fund, of which who gave a benefit performance at the Herman Ridder is chairman. The money Metropolitan Opera House on November will be used to alleviate the sufferings 24, and another of \$5,000, representing of the widows and orphans of dead Aus- the proceeds of the Red Cross bazaar and trian and Hungarian soldiers. The pro- universal market held at the Hotel Bilt-

Mile. Pavlowa sent a tetter to the New he veterans to be commanded by Chris- York county chapter in which she retian Rebhahn, who is General of all the quests that the part of the \$6,000 which German soldiers arriving in this country will go to Russia be sent by cable to the since 1870. There will be parading of Czarina, to be used by her as she may companies and flags. Opening speeches see fit in relieving the wounded Russian of greeting will be made by Herman Rid- soldiers. In her report of the Red Cross der, Alphonse C. Koelbe, Dr. Bernhard bazaar and universal market Mrs. Nelson Dernburg and Henry Weissman. Gov. Herrick Henry says that it has been Glynn and Mayor Mitchel have promised decided to spend the proceeds among the merchants of New York in purchasing rticles of comfort and clothing for the relief of European war sufferers.

at the Biltmore Hotel this evening. laborate programme designed to set forth he characteristics of the Russian people the characteristics of the Russian people will be presented. Adamo Didur will sing. Societies of New York night, in charge of Henning Minte, president of the societies. Marie Mattfeld, opera singer, and Miss Marie Mattfeld, opera singer, and Miss Henning Rehnee will be soloists.

There will be a number of table of the societies of the Russian people will sing. While the British Ambassador is not himself authorized to make or promise any modifications of these embargoes, it is known that he is confident that his Government will take some action fust as soon as a satisfactory method can be

The Dollar Christmas Fund for Home-

Kitchener's milion is in Flanders and Artois, who can doubt that German inferiority in numbers will be dangerous to German safety in France and western Belgium?

Of Southern hope.

To predict a speedy termination of the war is idle. To set a limit to the time Germany can hold Belgium is futile. It remains wholly possible that tille. It remains wholly possible that

The German Skat Liga and the Heine which is said to be the actual c and will take part.

Thursday, Dec. 17.—Staten Island and ew Jersey night, under the chairmanship list of foods which he says are best fitted for sending to Europe for the relief of the suggestion is being

Next to the busy bee!

The Equitable interiors are as efficiently laid out as a beehive, and that is the biggest compliment the architect and the builders of the Equitable can ever expect to get, for a bee knows far more about architecture than mortals do.

But the point about that comparison is this:— That the efficiency and elasticity of Equitable interiors renders it unnecessary for us to saddle tenants with space which they do not need, and by giving us a larger area for purposes of revenue, enables us to charge far more reasonable rentals than would be possible under less efficient conditions.

Leases now being made from May 1, 1915. The building, however, is due to be completed 2 or 3 months ahead of that date.

Equitable Building
Temporary Office, 27 Pine Street

MAY MODIFY EMBARGOES.

Wool and Graphite.

Washington, Nov. 30.—That a way will be found to bring about a modification of the British embargoes on the exportation of rubber, wool and graphit was the opinion expressed at the Star Department to-day following the visit of

Monday, December 7—Artists' night, for painters, sculptors and composers, under the chairmanship of Julius Krause, music and art critic of the Staats-Zeitung. Karl Schledel of the Metropolitan Opera House will sing.

Schledel of the Metropolitan Opera House will sing.

George Bakhmeteff, the Russian Ambassador to the United States, will make the solution of the States of the St will sing.

Tuesday, December 8—Brooklyn and
Long Island night, in charge of Henry
Weissman.

Wednesday, December 9—Arion Society

George Barnmeter, the Russian Allassador to the United States, will make
an address, and in the boxes will be Curtis Guild, George von L. Meyer and John
Wallace Riddle, all former Ambassadors
of the United States to Russia.

This fear is now lessening, it is said,
and further adjustment of the situation
is expected to make possible the lifting
of the embargoes at least sufficiently to
supply the urgent needs of American inTam officially informed by the Ger

Following the all star matinee at the

Relief Committee, 281 Fifth avenue

GERMANY GRATEFUL FOR BELGIAN RELIEF WORK

Minister Whitlock Says Von Frankenberg Interview Was Misunderstood.

lief Commission received a telegram to

ie alleged statements.

There was no danger of starva

gium are as represented, and views was reat gratification the generous efforts the American people to relieve the sta

B. Altman & Co.

Women's Covert Cloth Suits (Tailor=made)

New models. Superior materials and workmanship.

Ready-to-wear Department, Third Floor.

Fifth Avenue - Madison Avenue 34th and 35th Streets Nem York

To PHILADELPHIA

For Comfort For Convenience For Cleanliness

The Trains Start On the Hour and Arrive on Time

You Will Enjoy Fine Scenery Fine Dining Car Service

Next Time You Go to Philadelphia Travel—



Every Hour on the Hour fast trains leave Liberty Street from 7 A. M. to 10 P. M. weekdays; 8 A. M. to 11 P. M. Sundays. Midnight train daily; Sleepers ready 10 P. M. (Leave West 23d St. 10 minutes of the hour for all trains.)

Your Time Table